



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION APPLICATION FORM

Harvest-Related Transport of Forest Products

This application form is to obtain a sales tax exemption certificate for the purchase of parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily (more than 50% of the time) in the harvest-related transport of forest products.

“Forest products” are defined as logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products, but does not include Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material or cones or other seed crops.

“Harvest-related transport of forest products” means the transportation of forest products from the forest land where they were harvested to their initial destination involving production or use.

THIS APPLICATION MUST BE ACCOMPANIED BY ALL THE INFORMATION REQUESTED ON THE REVERSE SIDE.

BUSINESS START DATE _____

1. Federal Identification Number or Social Security Number _____
2. Name of Corporation or Name of Individual _____ Phone # _____
3. Mailing Address _____
4. City _____ State _____ Zip Code _____
5. E-Mail Address: _____
6. List all of your business activities and amount of time devoted to each: _____

Note: All information included with this application is subject to VERIFICATION by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility for an exemption certificate.

“I certify under the pains and penalty of perjury that I am engaged directly and primarily in the harvest-related transport of forest products and that the statements made in this application and any supplements attached thereto are true, accurate, and complete to the best of my knowledge and belief.”

Signature of Owner, Partner or Corporate Officer

Print Name

Title

Date

ST-FOR-1

Phone: (207) 624-9693

NexTalk (888) 577-6690 (Hearing Impaired)
Email: salestax@maine.gov

Fax: (207) 287-6628

GENERAL REQUIREMENTS AND RESTRICTIONS
PARTS AND SUPPLIES EXEMPTION CERTIFICATES

REQUIREMENTS

Applicants must be engaged in the harvest-related transport of forest products

A copy of the most recent applicable tax return and related schedules can serve as the basis for evaluating if the purchaser is in fact engaged in harvest-related transport of forest products.

Please provide a non-returnable copy of your most recently filed federal income tax return;

**Federal Form 1040 for individuals;
Federal Form 1065 for partnerships; or
Federal Form 1120 or 1120S for Corporations.**

The exemption certificate can be issued if the information above is provided. If you began business in 2008 and, as a result, you do not have a recent income tax return showing your business activity, you must provide written evidence that you are primarily **(more than 50% of the time)** engaged in the business activity of harvest-related transport of forest products. Businesses that have dual purposes, meaning those that are engaged in multiple activities using the same motor vehicles and trailers covered by this exemption, that are not primarily engaged in the harvest-related transporting of forest products, shall not be issued exemption certificates for parts and supplies.

Those purchasers who are engaged primarily in the harvest-related transport of forest products and have already paid sales tax on qualifying parts and supplies during the period of April 1, 2008 through September 30, 2008 may be eligible for a sales tax refund. A refund application is available by contacting Maine Revenue Services or can be obtained from our website at: <http://www.maine.gov/revenue/forms/sales/salesforms.htm>.

Note: Please be sure to submit all supporting documents to avoid a delay in processing.

ADDITIONAL INFORMATION

Requests for more information on specific situations should be in writing, contain full details as to the situation in question and should either be emailed to sales.tax@maine.gov or mailed to:

Maine Revenue Services
Sales Tax Division
P.O. Box 1065
Augusta, ME 04332-1065